

ABSTRACT

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MANAGEMENT MECHANISM FINANCING REPRODUCTION OF FIXED ASSETS OF MACHINERY ENTERPRISES

In order to improve the management of financial support of machinery enterprises fixed assets reproduction the economic mechanism is proposed. This economic mechanism is a system that includes meaning, essential content and order of processes and procedures implementation, methodological, information and organizational support aimed at the formation of the required size of funding sources for reproduction of fixed assets considering changing competitive environment within the acceptable level of risk.

The mechanism consists of nine stages: analysis of the external environment (market environment and macroeconomic factors); analysis of the internal environment; formation of information flows associated with the financial support of fixed assets reproduction; identifying the need in fixed assets; selection of species and forms of fixed assets reproduction; diagnostics of financial security level of fixed assets reproduction; identifying sources of financial support of fixed assets reproduction; identifying risks; formation of financial security of fixed assets reproduction; evaluation of results of fixed assets reproduction financial support process.

Directions of improving the mechanism of financial support of machinery enterprises' fixed assets reproduction are proposed by adding extra elements: the formation of information flows associated with the financial support of machinery enterprises fixed assets reproduction and identifying of risks.